

## Article - Tax - General

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§11-235.

(a) The sales and use tax does not apply to the cleaning of a commercial or industrial building if the building is owned by a common ownership community or retirement community and used for:

- (1) classrooms;
- (2) dining;
- (3) exercise;
- (4) food preparation or cooking;
- (5) meetings or gatherings;
- (6) offices used by the common ownership community for management of the community;
- (7) recreation;
- (8) security;
- (9) sports;
- (10) storage; or
- (11) any other common use.

(b) The exemption under subsection (a) of this section does not apply to the cleaning of a commercial or industrial building or the proportionate share of the building that is used for a purpose that requires the collection of the sales and use tax under this title.

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